



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 14, 2011

Chene C. Gardner  
Chief Executive Officer  
Cancer Therapeutics, Inc.  
10757 River Front Pkwy., Suite 125  
South Jordan, UT 84095

**Re: Cancer Therapeutics, Inc.**  
**Form 8-K Filed January 19, 2011**  
**File No. 000-52473**

Dear Mr. Gardner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Ryan C. Milne

Ryan C. Milne  
Accounting Branch Chief